

EDN-H (SE)(9)(5)/2026-
Directorate of School Education
Himachal Pradesh.

Dated: Shimla-171001. July, 2026

To

All the Deputy Directors of School Education
(Elem. & Sec.) in Himachal Pradesh.

Subject: - Expenditure from Wrong Head of Account.
Memo,

It has come to the notice of undersigned that some of the Drawing & Disbursing officers (DDOs) of the Department are drawing bills of voted expenditure from the budget allotted to them under charged Heads of account which is contrary to the Govt. instructions. The budget allocated to DDOs under charged heads can't be utilized for incurring expenditure on voted heads.

The Govt. of HP, Deptt. of Finance vide letter No. Fin-A-C-(1)-10/91-II dated 17.05.2025 has already issued instructions regarding incurring expenditure on court orders. The expenditure on court directions/decrees is to be undertaken from charged provisions as has been specified under article 202(3) of the constitution of India. It has been observed that some of the DDOs have utilized the charged budget for incurring expenditure on voted items which is the clear cut violation of Govt. instructions. The DDOs are required to be careful at the time of generating bills. Before preparing bills it should be ensured whether the bills are to be generated under charged heads of account or voted heads of account.

Therefore, you are directed to issue necessary directions to all the DDOs under your jurisdiction to ensure that the charged budget is utilized for incurring expenditure on court orders only and budget allotted under Voted Heads is utilized for incurring expenditure on voted heads. The details of such DDOs, who have utilized the charged budget for the purpose of voted items, may be communicated to this Directorate & their explanation may also be sought.

Director of School Education
Himachal Pradesh, Shimla-171001

Endst.No: As above. Dated: Shimla-171001 the July, 2026

Copy forwarded to:-

1. The Pr Accountant General Himachal Pradesh Shimla-171003.
2. The Director, Treasuries, Accounts & Lotteries, HP Shimla-9 with the request to issue necessary directions to all the DTOs/TOs in HP to thoroughly check the bills while passing as in some cases voted expenditure has been authorized against charged provision.
3. The Secretary (Edu) to the Govt. of Himachal Pradesh Shimla-171002.
4. Nodal officer (IT) DSE HP Shimla-171001 for uploading the copy of letter on official website of Department of School Education H.P.

Director of School Education
Himachal Pradesh, Shimla-171001

